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SURFACE TRANSPORTATION BOARD



March 26, 2008

Ms. Anne K. Quinlan, Esq.
Surface Transportation Board
Office of Proceedings
395 E Street, SW
Washington, DC 20423-0001

Dear Ms. Quinlan:

Please find attached one (1) original of the Memorandum of Amendment No. 2 to Railroad Equipment Lease dated as of March 26, 2008 between the following parties:

| | |
|---------|--|
| Lessee: | CEMEX, INC. 840 Gessner Houston, TX 77024 |
| Lessor: | The David J. Joseph Company 300 Pike Street Cincinnati, OH 45202 |

Please see Exhibit A for the equipment, (38) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Amendment No. 2 to Railroad Equipment Lease dated as of March 26, 2008 related to thirty-eight (38) railcars bearing reporting marks: WRR 200-254, sporadic.

Please file this agreement as a secondary document under the Recordation Number 18672-J as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 18672 through 18672-I. The filing fee of \$35.00 for this document can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,
The David J. Joseph Company


Julie M. Woodard
Documentation Coordinator

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**MEMORANDUM OF
AMENDMENT NO. 2 TO
RAILROAD EQUIPMENT LEASE**

SURFACE TRANSPORTATION BOARD

This **MEMORANDUM OF AMENDMENT NO. 2 TO THE RAILROAD EQUIPMENT LEASE** ("Memorandum of Amendment No. 2") entered into this 26th day of March, 2008, is intended to evidence the amendment dated as of March 25, 2008 (the "Amendment No. 2"), between **THE DAVID J. JOSEPH COMPANY** ("Lessor"), and **CEMEX, INC (f/k/a CEMEX USA CONSTRUCTION MATERIALS, INC)**, ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the thirty-eight (38) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

FURTHER, the Memorandum of Railroad Equipment Lease (the "Memorandum of Lease") between Lessor and Lessee, was duly filed with the Surface Transportation Board ("STB") on January 26, 1994 with Recordation No. 18672. This Memorandum of Lease Amendment No. 2 should receive Recordation No. 18672-J.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has executed this Memorandum of Amendment No. 2 on the date indicated above.

THE DAVID J. JOSEPH COMPANY

By: 

Name:

James H. Goetz

Title:

Executive Vice President/CFO

STATE OF OHIO

COUNTY OF HAMILTON

)
)

SS:

The foregoing instrument was acknowledged before me this 26th day of March, 2008, by James H. Goetz, the Executive Vice President/CFO of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

Julie M Woodard
Notary Public

My Commission expires:

9-24-12



Julie M. Woodard
Notary Public, State of Ohio
My Commission Expires 09-24-2012

EXHIBIT A

To the Memorandum of Amendment No. 2 dated March 26, 2008, between The David J. Joseph Company and Cemex, Inc.

DESCRIPTION OF UNITS

Thirty-eight (38) railcars bearing reporting marks:

WRRC 200-202
WRRC 204-205
WRRC 207-208
WRRC 210-212
WRRC 214
WRRC 217
WRRC 221
WRRC 223-224
WRRC 226-230
WRRC 233
WRRC 235-243
WRRC 245-248
WRRC 250-251
WRRC 253-254